

§ 503.9

otherwise satisfies the requirements of these respective articles. In order to be entitled in such instance to the exemption from withholding of United States tax such beneficiary must otherwise satisfy such requirements and shall, where applicable, execute and submit to the fiduciary of such estate or trust in the United States the appropriate letter of notification prescribed in §§ 503.3(b) and 503.4(b).

§ 503.9 Land Berlin.

The convention shall also apply to Land Berlin effective for taxable years beginning on or after January 1, 1954, but only if the notification has been furnished to the United States Government in accordance with Article XX (2) of the convention. After application of the convention to Land Berlin in accordance with Article XX, references in the convention and in this part to the Federal Republic of Germany shall also be considered references to Land Berlin.

PARTS 504–507 [RESERVED]

PART 509—SWITZERLAND

Subpart—Withholding of Tax

Sec.

- 509.1 Introductory.
- 509.2 Dividends.
- 509.3 Interest.
- 509.4 Patent and copyright royalties and film rentals.
- 509.5 Pensions and life annuities.
- 509.6 Natural resource royalties and real property rentals.
- 509.7 Release of excess tax withheld at source.
- 509.8 Addressee not actual owner.
- 509.9 Return of tax withheld and information return with respect to persons whose addresses are in Switzerland.
- 509.10 Beneficiaries of a domestic estate or trust.

Subpart—General Income Tax

- 509.101 Introductory.
- 509.102 Applicable provisions of law.
- 509.103 Scope of the convention.
- 509.104 Definitions.
- 509.105 Industrial and commercial profits.
- 509.106 Control of a United States enterprise by a Swiss enterprise.
- 509.107 Income from operation of ships or aircraft.
- 509.108 Dividends.

26 CFR Ch. I (4–1–99 Edition)

- 509.109 Interest.
- 509.110 Patent and copyright royalties and film rentals.
- 509.111 Real property income and natural resource royalties.
- 509.112 Compensation for labor or personal services.
- 509.113 Government wages, salaries, and pensions.
- 509.114 Private pensions and life annuities.
- 509.115 Visiting professors or teachers.
- 509.116 Students or apprentices.
- 509.117 Dividends and interest paid by a foreign corporation.
- 509.118 Credit against United States tax for Swiss tax.
- 509.119 Exchange of information.
- 509.120 Double taxation claims.
- 509.121 Beneficiaries of an estate or trust.
- 509.122 Swiss partnerships.

AUTHORITY: 26 U.S.C. 62, 3791 and 7805.

Subpart—Withholding of Tax

SOURCE: Treasury Decision 5867, 16 FR 11910, Nov. 27, 1951, unless otherwise noted. Redesignated at 25 FR 14022, Dec. 31, 1960.

EFFECTIVE DATE NOTE: By T.D. 8734, 62 FR 53497, Oct. 14, 1997, Subpart—Withholding of Tax, consisting of §§ 509.1 through 509.10, was removed, effective Jan. 1, 1999. By T.D. 8804, 63 FR 72183, Dec. 31, 1998, the effective date was delayed until Jan. 1, 2000.

§ 509.1 Introductory.

The income tax convention between the United States and the Swiss Confederation, signed May 24, 1951, proclaimed by the President of the United States on October 1, 1951, and effective as to taxable years beginning after December 31, 1950 (referred to in this subpart as the convention), provides in part as follows:

ARTICLE I

(1) The taxes referred to in this Convention are:

(a) In the case of the United States of America:

The Federal income taxes, including surtaxes and excess profits taxes.

(b) In the case of The Swiss Confederation:

The federal, cantonal and communal taxes on income (total income, earned income, income from property, industrial and commercial profits, etc.).

(2) The present Convention shall also apply to any other income or profits tax of a substantially similar character imposed by either contracting State subsequently to the date of signature of the present Convention.